In the United States Court of Federal Claims

No. 06-28T

(Filed: June 13, 2008)

ORDER AND FINAL JUDGMENT

Upon consideration of Plaintiff's Motion For Entry Of Final Judgment pursuant to Rule 54(b) of the Rules of the Court of Federal Claims and the record in this case, it is hereby **ORDERED** as follows:

Whereas this Court by its Opinion and Order Granting Defendant's Motion for Partial Dismissal entered on May 21, 2008 (the "Judgment") has dismissed for lack of jurisdiction Plaintiff's claim for a refund of communications excise tax relating to the first calendar quarter of 1996 (the "1996 Claim") as untimely under 28 U.S.C. §§ 6511(a) and 7422; and

Whereas certifying the Judgment as final serves the interest of sound judicial administration and equity, and finding that there is no just reason for delay;

It is hereby **ORDERED** and **DECREED** that Plaintiff's Motion is **GRANTED**, the Judgment is certified as **FINAL**, and final judgment with prejudice is hereby entered pursuant to Rule 54(b) in favor of Defendant with respect to the dismissal of Plaintiff's 1996 Claim.

It is so **ORDERED**.

s/ Mary Ellen Coster Williams
MARY ELLEN COSTER WILLIAMS
Judge